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Judge Samuel J. Steiner
Chapter 11
Ex Parte

IN THE UNITED STATES BANKRUPTCY COURT FOR THE
WESTERN DISTRICT OF WASHINGTON AT SEATTLE

In re:) Case No. 10-43655
Portfolio Investments, LLC) DECLARATION OF SUSAN CHANG IN
Debtor-in-Possession.) SUPPORT OF APPLICATION TO EMPLOY
) TAX ATTORNEYS, INC, AS ATTORNEYS
) FOR DEBTOR-IN-POSSESSION

I, Susan Chang, declare:

1. I am an associate attorney in the law firm of Tax Attorneys, Inc. ("Tax
2. Attorneys"), in Bellevue, Washington. I am a citizen of the United States, over the age of 18
3. years, and am competent to testify herein.

4. I am licensed to practice law in the state of Washington, and am authorized to
5. practice before the United States Bankruptcy Court for the Western District of Washington. I
6. make this declaration from my own personal knowledge in support of the Application to
7. Employ Tax Attorneys as counsel for Debtor-in-Possession, filed by Portfolio Investments,
8. LLC in the above captioned Chapter 11 case.

9. Insofar as I have been able to ascertain, neither I nor my law firm represent any
10. interest adverse to that of the Debtor-in-Possession in the matters upon which said law firm is
11. to be engaged.

12. DECLARATION OF SUSAN CHANG IN
13. SUPPORT OF APPLICATION TO EMPLOY
14. TAX ATTORNEYS, INC. AS ATTORNEYS
15. FOR DEBTOR-IN-POSSESSION

TAX ATTORNEYS, INC.
800 Bellevue Way NE
Fourth Floor, Bellevue Place Building
Bellevue, Washington 98004
(425) 462-2550

1 4. Based upon the foregoing, I believe I am a "disinterested person" within the
2 meaning of Sections 101(14) and 328(c) of the Bankruptcy Code.

3 5. Debtor-in-Possession has paid no retainer to Tax Attorneys for its representation.
4 However, Tax Attorneys will be paid in the course of the Debtor-in-Possession's
5 reorganization through the Plan. Postpetition services will be paid subject to court approval.

6 6. Declarant has advised the Debtor-in-Possession of her and her firm's willingness
7 to serve as its counsel under a general fee agreement based on time and standard billable
8 charges. The hourly billing rate for professionals and other support personnel in the firm who
9 may perform services for the Debtor-in-Possession is \$375 per hour for member attorneys,
10 \$190-275 per hour for associate attorneys, \$145 per hour for paralegals, and \$95 per hour for
11 support staff. These rates may be adjusted on an annual basis to reflect market conditions. A
12 copy of the fee agreement has been attached to the Debtor-in-Possession's Ex Parte
13 Application.

14 7. Debtor-in-Possession served this application, the attached declaration of Susan
15 Chang of Tax Attorneys, and the proposed order authorizing employment of the law firm upon
16 the U.S. Trustee's Office on May 21, 2010, for review and endorsement pursuant to Local
17 Bankruptcy Rule 2014-1(b). At least five (5) days have passed since the application was served
18 and no objection has been made by the United States Trustee's Office to the Application.

19 8. Your Declarant certifies that she has read Local Rule 2016-1 which sets forth the
20 requirements for an application for compensation and reimbursement.

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26 DECLARATION OF SUSAN CHANG IN
 SUPPORT OF APPLICATION TO EMPLOY
 TAX ATTORNEYS, INC. AS ATTORNEYS
 FOR DEBTOR-IN-POSSESSION

1
2 I declare under penalty of perjury under the laws of the State of Washington that the
3 foregoing statements are true and correct to the best of my knowledge and information.
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7 SIGNED AND DATED this 21st day of May, 2010 at Bellevue, Washington.
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10 /s/ Susan Chang
11 SUSAN CHANG
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DECLARATION OF SUSAN CHANG IN
SUPPORT OF APPLICATION TO EMPLOY
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